

Washington State Auditor's Office
Accountability Audit Report

Sno-Isle Regional Library
Snohomish County

Report Date
January 7, 2014

Report No. 1011199

Issue Date
February 10, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 10, 2014

Board of Trustees
Sno-Isle Regional Library
Marysville, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on the Sno-Isle Regional Library's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

TROY KELLEY
STATE AUDITOR

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Snohomish County
January 7, 2014

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Audit Summary

Sno-Isle Regional Library Snohomish County January 7, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Sno-Isle Regional Library from January 1, 2012 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Open Public Meetings Act
- Cash receipting
- Asset management
- Contracts

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**Sno-Isle Regional Library
Snohomish County
January 7, 2014**

FINANCIAL

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

Description of the District

Sno-Isle Regional Library Snohomish County January 7, 2014

ABOUT THE DISTRICT

The Sno-Isle Regional Library serves more than 680,000 residents in Island and Snohomish counties. The District operates 21 community libraries and several vans that provide library services to neighboring rural communities.

An appointed, seven-member Board of Trustees governs the District. Board Members serve staggered, seven-year terms. The Board appoints a Director to oversee the District's daily operations as well as its 464 employees and its 781 enrolled volunteers. In fiscal year 2012, the District operated on an annual budget of about \$38 million.

APPOINTED OFFICIALS

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Library Director
Deputy Director
Administrative Services Director
Human Resources Director
Communications Director
Director of Tech Services & Facilities

DISTRICT CONTACT INFORMATION

Address: Sno-Isle Regional Library
7312 35th Avenue N.E.
Marysville, WA 98271-7417

Phone: (360) 651-7009

Website: www.sno-isle.org

AUDIT HISTORY

We audit the District annually and have not reported any findings in the last 28 audits.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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